M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 34

(2) Date of repair 7-8-67

(3) Initials of the Referencer 27 8.2.68

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	35	Press
B.P. No.		Mis.

Dated 9-1-1875 196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
9th January 1875.

Read the following papers:—

No. 76. Proceedings of the Board of Revenue, dated 17th September 1874, No. 2,658.

Read again G. O., dated 11th July 1874, No. 864, recorded with Board's Proceedings, dated 28th July 1874, Miscellaneous No. 5,035.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 10th August 1874, No. 286.

REFERRING to the Board's Proceedings of the 28th ultimo, No. 5,035, communicating Government Order of the 11th idem, No. 864, I have the honor to request that the Board will inform me whether Rupees 4 an acre should be charged on the remaining portion of the field, when only a portion is irrigated for sugar-cane, etc., and charged for at 8 Rupees an acre. In the Rule I have proposed in paragraph 4 of my letter, this condition was embodied, but the Rule sanctioned by Government does not contain it. Neither the Board nor Government said anything on the subject.

2. If the Rule is left as it is, I anticipate an anomaly. A field, say five acres, is classed as irrigated, and if the ryot cultivates a portion* of it with sugar-cane, he is charged† with water-cess for half an acre. He escapes from any charge on the remainder of the field, while a ryot, who possesses a field of the same size, classed as irrigated, irrigates a portion of it (say 20 cents) for paddy or other wet crop is charged for the whole field at Rupees 4 an acre, viz., 20 Rupees.

* Say 20 cents.
† 4 Rupees.

3. The result would be that if a ryot cannot cultivate his field one year, and has not relinquished water, would almost escape the water-rate by cultivating a cent or two with sugar-cane.

* * *

THE Board proposed that "ryots taking water for a portion of a field should be charged for that portion only, fractions of an acre being counted as an acre."

2. Government expressed an opinion that if the whole field is irrigable the whole must be paid for, observing that in the case of large fields sub-divisions can always be made.

3. It is obvious, *first*, that this order may prevent ryots from taking water in many cases, and so discourage irrigation; and, *second*, that, if water is taken for a portion of a field in ignorance of the Rules, an unduly severe punishment will be incurred.

4. There are many cases in which ryots holding joint puttas with others only possess portions of fields, and there are many in which ryots with small holdings may only be able to spare a portion of a field for rice or any other crop requiring irrigation.

5. The general circumstances of the country seem to tend to the sub-division of holdings to an inconvenient extent, and the Board think it is questionable policy to force sub-division on the people.

6. Throughout the rest of the Presidency under rules sanctioned by Government, ryots are allowed to take water for portions of a field not less than *half* an acre in extent.

Circular Order No. XX. of 1874.
G. O., dated 25th March 1874, No. 384.

7. The arguments against the concession are the necessity for frequent measurements by Curnams and the possibility that some revenue may be lost through fraud. These disadvantages may be met in the Godavery and Kistna Deltas as well as elsewhere; but at the worst they seem to the Board to be utterly outweighed by the advantages which will attend liberality.

8. In the letter recorded above, the Collector of the Godavery District points out that, under the rules as they now stand with the concession made in G. O., dated 11th July 1874, No. 864, a ryot cultivating a portion of his field with sugar-cane will be charged less than a ryot cultivating a similar portion of a field of the same size with rice.

9. The Board think the same half acre minimum should be authorised in both cases. The Rule might be worded as in the Circular Order already referred to (Rule II.), which has been framed to meet doubts suggested by a looser wording, and submitted to the Board for orders from time to time.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

---

* No. 77. Proceedings of the Board of Revenue, dated 23rd September 1874, Miscellaneous No. 6,601.

Read Proceedings of the Madras Government, dated 8th instant, No. 1,151.

Abstract.—Awaiting, with reference to the difficulty of charging water-rate in Godavery District for full fields when only portions are irrigated by anicut-water brought to notice, the report promised in paragraph 2 of the Board's Proceedings, dated 28th July last, Miscellaneous No. 6,035.

Communicated to the Collector of the Godavery District.

2. The report referred to was submitted to Government in Board's Proceedings, 17th September 1874, No. 2,658.

(True Extract.)

(Signed) J. GROSE,
Secretary.

No. 78. Order thereon, 9th January 1875, No. 35.

Miscellaneous.

These Proceedings relate to two matters arising out of G. O., 11th July 1874, No. 864.

2. In that order the Government authorised an *addition* to the Rules for levying water-rate in the Kistna and Godavery deltas, so that, when sugar-cane was grown, the extent actually cultivated (subject to a minimum of half an acre) should alone be charged for at the higher rate.

3. Mr. Foster, the Acting Collector of the Godavery District, points out that this may involve the anomaly of a ryot cultivating sugar-cane in a few cents of a five-acre field or so only, also getting off with the payment of water-rate for half an

acre, while his neighbour growing paddy on a small portion of another field of the same size would have to pay for the whole area.

4. Neither the Collector nor the Board observe, however, that the modification in question is an *addition* to, not an alteration of, the existing Rule.

5. The two together stand as hereunder given:—

Rule.—"Ryots taking water for a portion of a field will be charged on the whole, unless the sub-division and irrigation of a particular portion has been previously sanctioned by the Collector."

(Rule I, clause 6, G. O., 16th June 1873, No. 617.)

Addition.—If portions of fields are cultivated with sugar-cane or other crops which pay Rs. 8 per acre for water, water-rate at Rs. 8 per acre will be charged on the extent cultivated with such crops, half an acre being the minimum extent recognised for the purpose of this Rule."

G. O., 11th July 1874, No. 864.

6. It follows that the relaxation is confined to the area under special crop, the remainder of the field falling under the ordinary Rule.

7. Under this view of the case the anomaly predicted would not occur.

8. But the Board proceed to recommend a more sweeping change in the Rule, with reference to paragraph 2, G. O., 11th July 1874, No. 864, wherein they were told that if they were still in favor of a further relaxation, they should report in full their reasons after weighing the several disadvantages which such a course would involve.

9. They would adopt the Rule* in force in other districts for the levy of water-rate on land not permanently classed as wet when water is supplied from a Government source of irrigation.

10. The advantages and disadvantages of this change are briefly stated in paragraphs 3–7 of their Proceedings under review. As to the advantages (1) it will encourage irrigation; (2) it will convenience the ryots; (3) it will tend to prevent sub-division of holdings; (4) it will make one Rule applicable to the whole Presidency.

As to the disadvantages (1) it will involve frequent measurements by Curnums, (2) and loss of revenue through fraud.

11. The Board think these disadvantages can be met, but at the worst they consider them greatly outweighed by the advantages which will attend liberality.

12. The Board have, however, overlooked the fact that the Rule which they advocate can be much more easily worked in the isolated cases for which the Rules sanctioned by G. O., 25th March 1874, No. 384, were intended to provide, than in a tract of country like the deltas which is practically permanent wet. In the former, the irrigated area under tanks and channels is classed as wet, and the Rules contained in Board's Standing Circular Order No. XX. of 1874 refer only to portions of dry land which may from time to time, when water is plentiful, be cultivated with wet

* "When a portion (or portions) of a field is irrigated, and the field is not more than half an acre in extent, the charge shall be calculated on the actual extent of the field.

"When the field is larger than half an acre, the extent irrigated must be carefully measured, and the charge shall be made by the half acre subject to the limitation that more than the recorded extent of the field shall not be charged for.

"For instance, if 1·5 acres are irrigated, the charge shall be the rate for three half-acres; if the extent irrigated is 1·55 acres, the charge shall be the rate for four half-acres, provided that, if the whole field be less than four half-acres, as for instance, 1·75 acres, the charge shall be the rate for the recorded extent of the field."

crops. These can never be extensive, and the work of measurement can be easily managed and supervised by the village and taluq officers. In the latter there are thousands of acres under wet cultivation, and the enactment of such a rule would throw upon the Curnam and Revenue Inspectors an amount of work which could not be performed even if they honestly set about it, and would, it is to be feared, lead to favoritism, bribery, fraud, and oppression.

13. In his first letter, recorded in G. O., 8th September 1874, No. 1,151, the Acting Sub-Collector points out (paragraph 4) that, "if we are to stick to the Rule that sub-divisions should be made wherever the fields are large, it will only multiply the work of Revenue Inspectors and Curnams for measurement in the case of the former, and for entry in the accounts in the case of the latter." This statement, it is to be borne in mind, refers to measurements and entries made *once for all*, while the state of things, which will be induced by the change advocated by the Board, would involve such measurements and entries being made *annually*.

14. The existing Rules have only lately come into force, and apparently the sub-division of fields, in accordance with the arrangement sanctioned by Government, has not been carried out. The Governor in Council is, therefore, of opinion that it is but reasonable to test the present Rules by actual practice, before attempting so radical a change as that proposed in a very important particular.

15. With reference to the Board's remark that, if water is taken in ignorance of the Rules, an unduly severe punishment will be incurred, it is to be observed that the ryots are not slow to learn what the Rules are in a matter which affects them so closely. The fewer the changes, the more likely they are to be acquainted with them.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
" the Public Works Department.
" the Chief Engineer for Irrigation.

No. 2,658.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th September 1874.

Read again G. O., dated 11th July 1874, No. 864, recorded with Board's Proceedings dated 28th July 1874, Miscellaneous No. 5,035.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 10th August 1874, No. 286:—

REFERRING to the Board's Proceedings of the 28th ultimo, No. 5,035, communicating Government Order of the 11th idem, No. 864, I have the honor to request that the Board will inform me whether Rupees 4 an acre should be charged on the remaining portion of the field, when only a portion is irrigated for Sugar-cane, etc. and charged for at 8 Rupees an acre. In the rule I have proposed in paragraph 4 of my letter, this condition was embodied, but the rule sanctioned by Government does not contain it. Neither the Board nor Government said any thing on the subject.

2. If the rule is left as it is, I anticipate an anomaly. A field, say five acres, is classed as irrigated, and if the ryot cultivates a portion* of it with Sugar-cane, he is charged† with water cess for half an acre. He escapes from any charge on the remainder of the field, while a ryot, who possesses a field of the same size, classed as irrigated, irrigates a portion of it (say 20 cents) for paddy or other wet crop is charged for the whole field at Rupees 4 an acre, viz., 20 Rupees.

* Say 20 Cents.
† 4 Rupees.

3. The result would be that if a ryot cannot cultivate his field one year, and has not relinquished water, would almost escape the water-rate by cultivating a cent or two with sugar-cane.

The Board proposed that "ryots taking water for a portion of a field should be charged for that portion only, fractions of an acre being counted as an acre."

2. Government expressed an opinion that if the whole field is irrigable the whole must be paid for, observing that in the case of large fields, sub-divisions can always be made.

3. It is obvious *first*, that this order may prevent ryots from taking water in many cases and so discourage irrigation, and *second*, that if water is taken for a portion of a field in ignorance of the rules, an unduly severe punishment will be incurred.

4. There are many cases in which ryots holding joint patas with others, only possess portions of fields, and there are many in which ryots with small holdings may only be able to spare a portion of a field for rice or any other crop requiring irrigation.

5. The general circumstances of the country seem to tend to the sub-division of holdings to an inconvenient extent, and the Board think it is questionable policy to force sub-division on the people.

6. Throughout the rest of the Presidency under rules sanctioned by Government, ryots are allowed to take water for portions of a field not less than *half* an acre in extent.

Circular Order No. XX. of 1874.
G. O., dated 25th March 1874, No. 384.

7. The arguments against the concession are the necessity for frequent measurements by Curnams and the possibility that some revenue may be lost through fraud. These disadvantages may be met in the Godavery and Kistna Deltas as well as elsewhere, but at the worst they seem to the Board to be utterly outweighed by the advantages which will attend liberality.

8. In the letter recorded above, the Collector of the Godavery District points out that under the rules as they now stand with the concession made in G. O., dated 11th July 1874, No. 864, a ryot cultivating a portion of his field with sugarcane will be charged less than a ryot cultivating a similar portion of a field of the same size with rice.

9. The Board think the same half acre minimum should be authorized in both cases. The rule might be worded as in the Circular Order already referred to (Rule II) which has been framed to meet doubts suggested by a looser wording and submitted to the Board for orders from time to time.

(A true Copy and Extract.)

Secretary.

To the Acting Secretary to Government, Revenue Department.
" the Acting Collector of the Godavery District.
Copy to the Collector of the Kistna District.

Madras: Printed at the Government Press.
1874.

Proceedings of the Board of Revenue,
Dated 27th September 1874,
Read Proceedings of the Madras Government, dated 8th instant, No. 1157, awaiting with reference to the difficulty of charging water-rate in Godavery District for fields where only portions are irrigated by artificial water brought to notice, the report promised in paragraph 2 of the Board's Proceedings, dated 28th July last, Miscellaneous No. 935.

Ed. G. A. Turton.

Revenue Department.

Miscellaneous No 6801

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 23rd September 1874.

Read Proceedings of the Madras Government dated 8th instant, No. 1157, awaiting with reference to the difficulty of charging water-rate in Godavery District for fields where only portions are irrigated by artificial water brought to notice, the report promised in paragraph 2 of the Board's Proceedings, dated 28th July last, Miscellaneous No. 935.

Communicated to the Collector of the Godavery District.

The report referred to was submitted to Government in Board's Proceedings of 17th September 1874, No. 2658.

(True Extract)

Secretary

To the Secretary to Government
Revenue Department

Revenue Department.

Memo. for orders.

Pro. Bd of Rev.

Opinion regarding water rate charged on certain fields } No. 617 Dt. 5th Sept. 1874 No. 2088

Pro. Bd of Rev.

Stating that, report, regarding further relaxation of Rule 2 of the rates for charge of water-rate in Godavery & Kistna Dists. has already been submitted to Govt. } No. 623 Dt. 8th Sept. 1874 Noted 10th

1. Three Proceedings relate to two matters arising out of G.O. 20th July 1874 No. 1664

2. In that order the Govt. authorized an addition to the Rules for levying water-rate in the Godavery Delta &c that when Anicuts are repaired the extra rate levied (subject to a maximum of Rs 2 per acre) should alone be charged for

Govt. Order

Pro. Bd of Rev. 7th Sept. 1874

Revenue Proceedings of the Board of Revenue

Dated 28th Sept. 1874

Received 29th " "

Submitting that

Secretary Board of Revenue

Copy of Govt. Order

Pro. Bd of Rev. 7th Sept. 1874

Dated 8th January 1875

3rd Mr Foster the
acting Collector of the
Godavery District, points
out that this may involve
the removal of a ryot
cultivating sugar-cane
in a few cents of a 5
acre field and nothing
else, getting off with the
payment of assessment
for half an acre while
his neighbour growing
paddy on a small por-
tion of another field
of the same ryot would
have to pay for the whole
area.

4th Mr Collector to
move the Board to issue
instructions that rectification
of proceedings as Additions
to and alterations of
the existing Rule
5 Mr Foster together
with all other executive officers
in the District should be
in a position to state
at the time of assessment
which fields require
water-rate

(Rule I above &
Sent June 30th 1874)

" subdivision and irre-
" gation of a particular
" portion has been pre-
" viously sanctioned by
" the Collector.

G.O. 11th July 1874 No 854 Addition 2 If portions of
" fields are cultivated
" with sugar-cane or
" other crops on which a
" Rs 8 per acre assessment
" is to be charged at Rs 8
" per acre while the charge
" on the extent cultivated
" with such crops, half
" an acre being the
" minimum extent to
" be charged for the
" whole field

6 It follows that
the relaxation is confined
to the area under sugar-cane
or the remainder of the
field falling under the
ordinary Rule

7 Under this rule
if the area the assessment
is predicted would not exceed

5 But the Board
proceed

than four half-acres, as for instance 1·75 acres, the charge shall be the rate for the recorded extent of the field."

of holdings (4) It will make one rule applicable to the whole Province.

As to the disadvantages (1) It will involve frequent measurements by surveyors (2) Risk of loss of Revenue through fraud.

III. The Board think these disadvantages can be met but at the worst they seem to be outweighed by the advantages which will attend

Liability.

12. Liability is fixed in the Form of Land Certificate for the first time and the Board think they estimate rightly in saying that the whole Country will be satisfied by 60 Certificates in the 28th year instead of

[illegible] proceed to recommend one uniform charge [illegible] Rate, with reference [illegible] 2 & 3 of July 1875 [illegible] they consider they were [illegible] that if they were [illegible] power to further [illegible] they should be [illegible] in fact their Report [illegible] enjoining the amount [illegible] advantages which [illegible] a course recorded [illegible]

(1) That it would adopt [illegible] [illegible] force an order [illegible] first day of [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

X When a farm (or portion of a field is irregular, and the field is not more than one acre in extent, the charge should be calculated on the actual extent of the field."

When the field is larger than half an acre, the actual [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

of Bombay Like the Rules
which is practically per-
manent part. In the
former the irrigated area
under tanks and channels
is classified as wet and the
Rules contained in Boards
Standing Circular Order
X of 1874, refer only to
portions of dry land which
may from time to time
be let to be cultiv-
ated with out of the Rivers
can never be extensive and
the work of improvement
can be easily managed
by the Village and
Taluq Officers, but the latter
are thousands of
thousands of acres under
cultivation and the
management of such a rule
would have before the rev-
enue and Survey Depart-
ments of Government
but not the Irrigation
Department which
should be entirely
kept as distinct, Taluq
and Survey Officers

Magnitude of the immense
amount of power would
be thrust into the hands
of a body of men (Canvassers)
who are already too much
masters of the situation -

13 The Board say
that if doubt is to be
the ignorance of the Ryots
can only be by severe punish-
ment will be incurred.
This would be an argu-
ment for the abolition
of all Rules. Practically
Ryots know very well
what the Rules are and
the fewer changes that
are made, the more likely
they are to be acquainted
with them -

14. See this point com-
mented on Gokhale
Pg 15 of the Notes
(para 4) Cost of survey
to be added to the cultiva-

Cost

Subdivisions should be made wherever the fields are large it will only multiply the work of Surveyor Inspector and Examiner for measurement in the case of the former and for entry in the records in the case of the latter. This statement it is to be borne in mind, refers to measurements and entries made now for all future the state of things existed will be reduced by the change referred to by the Board would involve such measurements and entries being made over again.

As the existing Rules have only lately come into force and effectually the subdivision of fields remains with the surveyor subject to inspection by the Inspector who will then mark out the work to be measured & the

time to see how they do work in actual practice before altering them in a very important particular?

Certainly. The Dept would simply undo every thing that and re-instate the measurements & entries of the Village officers.

In the case of contiguous land & the sides of the square

L. B.

J. H.

Under new Rules

Rejected Returns

All fields

in Each parish

Must contain

A full number

of Acres

Each

Revenue Dept.

No 35

Proceedings of the Madras Government
Under date the 9th December 1875

Read the following
Proceedings of the Bd of Revenue

Expressing opinion regarding water rate charged on a portion of field cultivated with Sugar cane & a similar portion of same size cultivated with rice or any other crops requiring irrigation.

Stating that report regarding further relaxation of Rules of the rates for charge of water rate in Godavery and Kistna Dts has already been submitted to Govt

R. E. 17 Sept 1874, No 2658

R. E. 23 Sept 1874, No 6601

1. These Proceedings relate to two matters arising out of G. O. 11th July 1874, No 864.

2. In that order the Govt authorized an addition to the Rules for levying water

water-rents in the Kistna and Godavery Deltas, so that when sugar-cane was grown, the extent actually cultivated (subject to a minimum of half an acre) should alone be charged for at the higher rate.

3. Mr. Foster, the Acting Collector of the Godavery District, points out that this may involve the anomaly of a spot cultivating sugar-cane in a few cents of a wet rice field, and nothing else, getting off with the payment of water-rate for half an acre, while his neighbour growing freely on a small portion of an

another field of the same size would have to pay for the whole area.

4. Neither the Collector nor the Board observe however that the modification in question is an addition to, not an alteration of, the existing Rule.

5. The two together stand as hereunder given:-

(Rule 1 clause 6. G.O. 16 June 1873, No 617)

Rule "Ryots taking water for a "portion of a field will be "charged on the whole, unless "the subdivision and irrigation "of a particular portion has been "previously sanctioned by the "Collector."

G.O. 1 July 1874, No 864

Substitution "If portions of "fields are cultivated with "sugar-cane or other crops "which pay better for cane

"for

"for water, water rate at
"Rs 8 per acre will be
"charged on the extent
"cultivated with such crop,
"half an acre being the
"minimum extent recognized
"for the purpose of this Rule."

6. It follows that the relaxation is confined to the area under special crop, the remainder of the field falling under the ordinary Rule.

7. Under this view of the case, the warranty for detail would not occur.

8. But the Board proceed to recommend a more sweeping change in the Rule, with reference to Govt. R. G.O. 11th July 1918, No 1114, whereby they were told that if they were still in favor of a further relaxation they should report in full their reasons after weighing the several disadvantages which such a course would involve.

9. They would adopt the rule in force in other districts for the levy of water rate on land not permanently cultivated as wet, when water is supplied from a Govt. source of irrigation.

10. The advantages and disadvantages of this change are briefly stated in para 3 of their Proceedings under reference. As to the advantages

(1) It will encourage irrigation

(2) It will convenience the ryots

(3) It will tend to prevent pilferage

of

* "when a portion(s or portions) of an
"field is irrigated, and the field is
"not more than half an acre in
"extent, the charge shall be calculated
"on the actual extent of the field."

"When the field is larger than
"half an acre, the extent irrigated
"must be carefully measured and
"the charge shall be made by the
"half acre subject to the limitation
"that more than the recorded extent
"of the field shall not be charged for"

"For instance, if 1.5 acres are
"irrigated, the charge shall be the
"rate for three half-acres, if the
"extent irrigated is 1.55 acres the
"charge shall be the rate for four
"half-acres, provided that, if the
"whole field be less than four
"half-acres, as for instance 1.75
"acres, the charge shall be the
"rate for the recorded extent of
"the field."

of holdings.

(4) It will make one rule applicable to the whole Presidency.

As to the disadvantages

(1) It will involve frequent measurements by canungos,

(2) Total loss of Revenue through fraud.

11. The Board think these disadvantages can be met, but at the cost they consider them to be entirely outweighed by the advantages which will attend [illegible]

12. The Board have likewise overlooked the fact that the rule which they advocate could be much more easily evaded as in the isolated cases for which the Rules sanctioned by G.O. 25th March 1874, No 384 were intended to provide, than in a tract of country like the Deltas which is practically permanent wet. In the former the irrigated area under tanks and channels is classed as wet, and the Rules contained in Board's Standing Circular Order XX of 1874 refer only to portions of dry land which may from time to time, when water is plentiful, be cultivated with wet crops. These can never be extensive and the work of measurement can be easily managed and supervised by the Village and

and Salary officers. In the latter there are thousands (~~of~~ Canadians) of acres under wet cultivation, and the enactment of such a rule would throw upon the Customs and Excise Inspectors, an amount of work which could not be performed even if they remained at it, and would, ~~in addition~~ ~~to the fees~~ ~~to be paid~~ lead to fa- voritism, bribery and fraud, ~~of the most~~ ~~disgraceful~~ ~~character~~ ~~possible to the~~ ~~detriment of the~~ ~~Revenue and the~~ ~~Country~~

12. In the form letter recited in G.O. 8 Sept. 1874 ~~and the~~ ~~the~~ ~~following~~ ~~should be~~ ~~added~~ ~~to~~ ~~the~~ ~~words~~ ~~"~~ ~~"~~ ~~"

being made annually.

14. The existing Rules have only lately come into force and apparently the sub-division of fields in accordance with the arrangement sanctioned by Govt. has not been carried out. The Governor in Council is therefore of opinion that it is but reasonable to test the present rules by actual practice, before attempting to make a change in that portion of a very important part of the Rules.

15. With reference to the Board's remark that if notice is taken in connection with the Rules as to the severe punishment will be incurred, it is to be observed that the Ryots are not slow to learn what the Rules are in a matter which affects them so closely. The fewer the changes the more likely they are to be acquainted with them.

14 To the Board of Revenue 11 Jany
21 the Public Works Dept
5 Rule Chingleputt for Comparison